TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume No. 276, Page 1 February 2007

ITEMS TO REMEMBER

MARCH

- March 1: Assessing period begins, (IC 6-1.1-1-2) for all tangible property except mobile homes as defined in IC 6-1.1-7-1.
- March All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

APRIL

- April 6: Good Friday Legal Holiday (IC 1-1-9-1)
- April 15: Last day to make pension report and payment for first quarter by townships participating in PERF.
- April 30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.
- April 30: Last day to make report for first quarter to the Department of Workforce Development.
- April All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

MAY

- May 15: Date for completion of assessing. (IC 6-1.1-1-7)
- May 28: Memorial Day Legal Holiday (IC 1-1-9-1)
- May 31: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14).
- May All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

TOWNSHIP BULLETIN and Uniform Compliance Guidelines

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SOCIAL SECURITY WITHHOLDINGS - 2007

We understand the maximum amount of taxable and creditable annual earnings subject to social security will increase to \$97,500 in 2007. No maximum base for Medicare will exist. Rates will remain at the 2006 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for social security and 1.45 percent for Medicare.

TOWNSHIP TRUSTEE'S MEETING

The State Board of Accounts' Meetings for Township Trustees, November 2006, Indianapolis, were good meetings as indicated by various compliments and the large turnout of several hundred veteran and new township representatives. Again, we thank the Indiana Township Association for their cooperation in our having the meetings in conjunction with the Township Convention as has been the situation the last several years. These meetings continue to demonstrate the success of Townships and the State Board of Accounts working together to solve problems.

Trustees not attending the 2006 meeting are encouraged and <u>specifically requested</u> to attend similar meetings we plan on calling in 2007. A wide range of topics were discussed both during and between sessions which pertain to your relationship with the State Board of Accounts.

We appreciate the compliments on the State Board of Accounts' 2006 meeting. We welcome your sending in suggestions for additional areas you would like addressed at the 2007 meeting. We anticipate seeing all Township Trustees at our meetings in 2007. We are always open to suggestions on ways to improve the meeting format.

LEVY EXCESS FUND

Each year the Department of Local Government Finance will certify to each township figures which show one hundred percent (100%) of the tax levy for each fund. Property taxes received which exceed one hundred (100%) of levy, will require the excess to be receipted to a levy excess fund. However, if the amount is less than one hundred dollars (\$100), no transfer is required.

VENDING MACHINE COMMISSIONS

Historically in audits of governmental units with vending machines, the State Board of Accounts has formed and followed the following audit positions.

- 1. There should be a clearly defined procedure adopted by the township concerning placement, use, maintenance, and commissions of vending machines on their property. As with all township policies and procedures, we recommend trustees and township boards work together to establish these policies.
- 2. All revenues generated and costs incurred in operating vending machines located on the township premises should be accounted for through the township's records.
- 3. If vending machines are located in restricted areas (areas other than those available to the public) and if the township board and trustee wish for those revenues to be restricted for the use and benefit of those employees who use the machines and generate the revenues, the State Board of Accounts takes no exception to such action in an audit. The decisions must be authorized by resolution of the township board.

TOWNSHIP BULLETIN and Uniform Compliance Guidelines

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VENDING MACHINE COMMISSIONS

(Continued)

- 4. If vending machines are located in areas where the public makes use of the machines and generates the resulting revenues, we advise officials to place the revenues in the township fund for the benefit of the general public, the machine users. Any alternative procedure(s) would be reviewed and evaluated on a case by case basis during our audits. As stated in Number 3 any alternative procedure should be authorized by resolution of the township board.
- 5. We do not take audit exception to payment to personnel other than the township's personnel for maintaining, stocking, and cleaning up around vending machines. A written agreement should be entered into listing the services to be rendered, the amount to be paid for such services, timing of payments, and any other areas deemed necessary by the township board and trustee.

DEPOSITORIES

Please contact the Indiana Board for Depositories at (317) 232-5257 or http://www.in.gov.deposit/AppDep.htm for the current list of approved depositories.

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ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

The following is an update to estimated cost information the State Board of Accounts provided at prior seminars concerning capital asset accounting.

When you are not able to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed.

Develop an inventory of all capital assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimated replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset.

The estimated replacement cost in some cases can be obtained from insurance policies.

However, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

An example would be if the replacement cost is estimated at \$76,000.00 and the asset was constructed about 1930, then the estimated cost of the asset should be reported as \$6,840.00.

 $76,000.00 \times .08 = 6,080.00$

TABLE OF COST INDEXES 1915 to 2005

<u>Index</u>	<u>Year</u>	<u>Index</u>	Year Index	Year Index
1.00	1978	.33	1954 .14	1931 .08
.97	1977	.31	1953 .14	1930 .08
.94	1976	.29	1952 .14	1929 .09
.92	1975	.28	1951 .13	1928 .09
.91	1974	.25	1950 .12	1927 .09
.88	1973	.23	1949 .12	1926 .09
.85	1972	.22	1948 .12	1925 .09
.84	1971	.21	1947 .11	1924 .09
.82	1970	.20	1946 .10	1923 .09
.81	1969	.19	1945 .09	1922 .08
.78	1968	.18	1944 .09	1921 .09
.76	1967	.17	1943 .09	1920 .10
.74	1966	.17	1942 .08	1919 .09
.72	1965	.16	1941 .08	1918 .08
.70	1964	.16	1940 .07	1917 .07
.67	1963	.16	1939 .07	1916 .06
.63	1962	.15	1938 .07	1915 .05
.61	1961	.15	1937 .07	
.58	1960	.15	1936 .07	
.56	1959	.15	1935 .07	
.55	1958	.15	1934 .07	
.53	1957	.14	1933 .07	
.51	1956	.14	1932 .07	
.49	1955	.14		
.47				
.42				
.37				
	1.00 .97 .94 .92 .91 .88 .85 .84 .82 .81 .78 .76 .74 .72 .70 .67 .63 .61 .58 .56 .55 .53 .51 .49	1.00 1978 .97 1977 .94 1976 .92 1975 .91 1974 .88 1973 .85 1972 .84 1971 .82 1970 .81 1969 .78 1968 .76 1967 .74 1966 .72 1965 .70 1964 .67 1963 .63 1962 .61 1961 .58 1960 .56 1959 .55 1958 .53 1957 .51 1956 .49 1955 .47 .42	1.00 1978 .33 .97 1977 .31 .94 1976 .29 .92 1975 .28 .91 1974 .25 .88 1973 .23 .85 1972 .22 .84 1971 .21 .82 1970 .20 .81 1969 .19 .78 1968 .18 .76 1967 .17 .74 1966 .17 .72 1965 .16 .70 1964 .16 .67 1963 .16 .63 1962 .15 .56 1959 .15 .55 1958 .15 .53 1957 .14 .49 1955 .14 .47 .42	1.00 1978 .33 1954 .14 .97 1977 .31 1953 .14 .94 1976 .29 1952 .14 .92 1975 .28 1951 .13 .91 1974 .25 1950 .12 .88 1973 .23 1949 .12 .85 1972 .22 1948 .12 .84 1971 .21 1947 .11 .82 1970 .20 1946 .10 .81 1969 .19 1945 .09 .78 1968 .18 1944 .09 .76 1967 .17 1943 .09 .74 1966 .17 1943 .09 .74 1966 .17 1942 .08 .70 1964 .16 1941 .08 .70 1964 .16 1940 .07 .67 1963 .16 1939 .07 .58 1960 .15 1936 .07 .58 1960 .15 1936 .07 .55 1958 .15 1934 .07

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RATES for LEGAL ADVERTISING

Effective January 1, 2005

The following rates, effective January 1, 2005, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

	7 Em Column				7.4 Em Column				7.83	7.83 Em Column				8 Em Column				
Туре	N	umber of I	nsertions		Nu	umber of I	nsertions			Number of	Insertions	S	١	lumber of	Insertions			
Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
5.5	0.329	0.492	0.657	0.822	0.348	0.521	0.695	0.869	0.368	0.551	0.735	0.919	0.376	0.563	0.751	0.939		
6	0.302	0.451	0.603	0.753	0.319	0.477	0.637	0.796	0.338	0.505	0.674	0.843	0.345	0.516	0.689	0.861		
6.5	0.279	0.417	0.556	0.695	0.295	0.440	0.588	0.735	0.312	0.466	0.622	0.778	0.318	0.476	0.636	0.795		
7	0.259	0.387	0.516	0.646	0.274	0.409	0.546	0.682	0.289	0.433	0.578	0.722	0.296	0.442	0.590	0.738		
7.5	0.241	0.361	0.482	0.603	0.255	0.382	0.510	0.637	0.270	0.404	0.539	0.674	0.276	0.413	0.551	0.689		
8	0.226	0.339	0.452	0.565	0.239	0.358	0.478	0.597	0.253	0.379	0.506	0.632	0.259	0.387	0.516	0.646		
9	0.201	0.301	0.402	0.502	0.213	0.318	0.425	0.531	0.225	0.337	0.449	0.562	0.230	0.344	0.459	0.574		
10	0.181	0.271	0.362	0.452	0.191	0.286	0.382	0.478	0.203	0.303	0.404	0.502	0.207	0.310	0.413	0.516		
12	0.151	0.226	0.301	0.377	0.160	0.239	0.302	0.398	0.169	0.252	0.337	0.421	0.172	0.258	0.344	0.430		
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		
	8.2 Em Column				8.3	8.3 Em Column				Em Colu	ımn		8.5	Em Colu	ımn			
Type	N	umber of I	nsertions		<u>Nı</u>	umber of I	nsertions			Number of	Insertion	<u>s</u>	1	lumber of	Insertions			
Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
5 E	0.200	0.577	0.770	0.000	0.200	0.504	0.770	0.074	0.205	0.504	0.700	0.000	0.400	0.500	0.700	0.000		
5.5	0.386	0.577	0.770	0.963	0.390	0.584	0.779	0.974	0.395	0.591	0.789	0.986	0.400	0.598	0.798	0.998		
6	0.354	0.529	0.706	0.882	0.358	0.535	0.714	0.893	0.362	0.542	0.723	0.904	0.367	0.548	0.732	0.915		
6.5	0.326	0.488	0.652	0.814	0.330	0.494	0.660	0.824	0.334	0.500	0.667	0.834	0.338	0.506	0.675	0.844		
7	0.303	0.453	0.605	0.756	0.307	0.459	0.612	0.765	0.310	0.464	0.620	0.775	0.314	0.470	0.627	0.784		
7.5	0.283	0.423	0.565	0.706	0.286	0.428	0.572	0.714	0.290	0.433	0.578	0.723	0.293	0.438	0.585	0.732		
8	0.265	0.397	0.529	0.662	0.268	0.401	0.536	0.670	0.272	0.406	0.542	0.678	0.275	0.411	0.549	0.686		
9	0.236	0.352	0.471	0.588	0.239	0.357	0.476	0.595	0.241	0.361	0.482	0.603	0.244	0.365	0.488	0.610		
10	0.212	0.317	0.424	0.529	0.215	0.321	0.429	0.536	0.217	0.325	0.434	0.542	0.220	0.329	0.439	0.549		
12	0.177	0.264	0.353	0.441	0.179	0.268	0.357	0.447	0.181	0.271	0.362	0.452	0.183	0.274	0.366	0.457		
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		
	8.6	Em Coli	ımn		8 75	Em Coli	ımn		8.8	Em Coli	ımn		8.9	Em Coli	ımn			
		Em Colı				Em Colu			8.8	Em Colu				Em Colu				
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Type Size				4				4				<u>s</u> 4				4		
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Size _ 5.5 6 6.5 7	0.405 0.371 0.342 0.318	0.605 0.555 0.512 0.475	0.808 0.740 0.683 0.635	1.009 0.925 0.854 0.793	0.412 0.377 0.348 0.323	0.615 0.564 0.521 0.484	0.822 0.753 0.695 0.646	1.027 0.942 0.869 0.807	0.414 0.379 0.350 0.325	Number of 2 0.619 0.567 0.524 0.486	3 0.826 0.758 0.699 0.649	1.033 0.947 0.874 0.812	1 0.419 0.384 0.354 0.329	0.626 0.574 0.530 0.492	3 0.836 0.766 0.707 0.657	1.045 0.958 0.884 0.821		
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Size _ 5.5 6 6.5 7 7.5 8 9	0.405 0.371 0.342 0.318 0.297 0.278 0.247	0.605 0.555 0.512 0.475 0.444 0.416 0.370	0.808 0.740 0.683 0.635 0.592 0.555 0.494	1.009 0.925 0.854 0.793 0.740 0.694 0.617	0.412 0.377 0.348 0.323 0.302 0.283 0.252	0.615 0.564 0.521 0.484 0.451 0.423 0.376	0.822 0.753 0.695 0.646 0.603 0.565 0.502	1.027 0.942 0.869 0.807 0.753 0.706 0.628	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253	0.619 0.567 0.524 0.486 0.454 0.426 0.378	0.826 0.758 0.699 0.649 0.606 0.568 0.505	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256	0.626 0.574 0.530 0.492 0.459 0.430 0.383	0.836 0.766 0.707 0.657 0.613 0.575 0.511	1.045 0.958 0.884 0.821 0.766 0.718 0.638		
Size _ 5.5 6 6.5 7 7.5 8 9	0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555	Nu 1 0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340	0.826 0.758 0.699 0.649 0.568 0.505 0.455	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344	0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575		
Size _ 5.5 6 6.5 7 7.5 8 9 10	0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444 0.370	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339 0.282	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284	0.826 0.758 0.699 0.649 0.606 0.568 0.505 0.455 0.379	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473	0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287	0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479		
Size _ 5.5 6 6.5 7 7.5 8 9	0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555	Nu 1 0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340	0.826 0.758 0.699 0.649 0.568 0.505 0.455	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344	0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575		
Size _ 5.5 6 6.5 7 7.5 8 9 10	Number of Number	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444 0.370	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463	Nu 1 0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339 0.282	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284	0.826 0.758 0.699 0.649 0.606 0.568 0.505 0.455 0.379	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287	0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479		
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square	No.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39	umber of I 2 0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06	0.808 0.740 0.683 0.635 0.595 0.494 0.444 0.370 10.76	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.253 0.298 0.190 5.39	Number of 2 0.619 0.567 0.524 0.486 0.454 0.454 0.428 0.378 0.340 0.284 8.06	0.826 0.758 0.699 0.649 0.568 0.505 0.455 0.379 10.76	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06	0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45		
Size _ 5.5 6 6.5 7 7.5 8 9 10	No.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39	umber of 1 2 0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277	0.808 0.740 0.683 0.635 0.595 0.494 0.444 0.370 10.76	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339 0.282 8.06	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.253 0.298 0.190 5.39	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Colu	0.826 0.758 0.699 0.649 0.568 0.505 0.455 0.379 10.76	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06	0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45		
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square	Number 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39 9	0.605 0.555 0.512 0.475 0.444 0.370 0.333 0.277 8.06 Em Colu	0.808 0.740 0.683 0.592 0.555 0.494 0.444 0.370 10.76	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339 0.282 8.06	0.822 0.753 0.695 0.695 0.603 0.565 0.502 0.452 0.377 10.76	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Colu	0.826 0.758 0.699 0.649 0.568 0.505 0.455 0.379 10.76	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06	0.836 0.766 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45		
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5	Number 1 0.405 0.371 0.342 0.318 0.297 0.278 0.222 0.185 5.39 9 Number 1 0.423	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Columber of 1 2 0.633	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444 0.370 10.76	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39 9.3	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06 Em Columber of I 2	0.822 0.753 0.695 0.695 0.603 0.565 0.502 0.452 0.377 10.76	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Colu	0.826 0.758 0.699 0.649 0.568 0.505 0.455 0.379 10.76	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06 Em Colu	0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45		
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6	Number 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39 9 Number 1 0.423 0.388	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Columber of 1 2 0.633 0.580	0.808 0.740 0.683 0.635 0.595 0.494 0.370 10.76 umn nsertions 3 0.845 0.775	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39 9.3 Nt 1 0.437 0.401	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06 Em Columber of I 2	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 umn nsertions 3 0.873 0.801	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Columber of 2 0.668 0.613	0.826 0.758 0.699 0.649 0.666 0.568 0.505 0.455 0.379 10.76 umn Insertion: 3	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06 Em Colu	0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76 umn Insertions 3 0.901 0.826	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033		
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6 6.5	Number 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39 9 Number 1 0.423 0.388 0.358	0.605 0.555 0.512 0.475 0.4416 0.370 0.333 0.277 8.06 Em Columber of 1 2 0.633 0.580 0.536	0.808 0.740 0.683 0.635 0.595 0.494 0.370 10.76 umn insertions 3 0.845 0.775 0.715	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45 4 1.056 0.968 0.894	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39 9.3 Nt 1 0.437 0.401 0.370	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06 Em Columber of I 2 0.654 0.600 0.554	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 umn insertions 3 0.873 0.801 0.739	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001 0.924	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Columber of 2 0.668 0.613 0.565	0.826 0.758 0.699 0.649 0.666 0.568 0.505 0.455 0.379 10.76	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6	0.626 0.574 0.530 0.492 0.459 0.439 0.383 0.344 0.287 8.06 Em Colulumber of 2 0.675 0.619 0.571	0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76 umn Insertions 3 0.901 0.826 0.763	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033 0.954		
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6 6.5 7	Number 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39 9 Number 1 0.423 0.388 0.358 0.333	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Columber of 1 2 0.633 0.580 0.536 0.497	0.808 0.749 0.683 0.635 0.592 0.555 0.494 0.444 0.370 10.76 umn 0.845 0.775 0.715	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45 4 1.056 0.968 0.894 0.830	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39 9.3 No. 1 0.437 0.401 0.370 0.344	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06 Em Columber of I 2 0.654 0.600 0.554 0.514	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 umn nsertions 3 0.873 0.801 0.739 0.686	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001 0.924 0.858	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Colu Number of 2 0.668 0.613 0.565 0.525	0.826 0.758 0.699 0.649 0.568 0.505 0.455 0.379 10.76 umn Insertion: 3 0.892 0.818 0.755 0.701	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06 Em Colulumber of 2 0.675 0.619 0.571 0.531	0.836 0.766 0.767 0.657 0.613 0.575 0.511 0.460 0.383 10.76 Jumn Insertions 3 0.901 0.826 0.763 0.708	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033 0.954 0.885		
Size _ 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size _ 5.5 6 6.5 7 7.5	Number 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39 9 Number 1 0.423 0.388 0.358 0.333 0.310	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Columber of 1 2 0.633 0.580 0.536 0.497 0.464	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444 0.370 10.76 umn nsertions 3 0.845 0.775 0.715 0.664 0.620	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45 4 1.056 0.968 0.894 0.830 0.775	Nu 1 0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39 9.3 Nu 1 0.437 0.401 0.370 0.344 0.321	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06 Em Columber of I 2 0.654 0.654 0.654 0.654 0.654	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 umn nsertions 3 0.873 0.801 0.739 0.686 0.640	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001 0.924 0.858 0.801	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Colu Number of 2 0.668 0.613 0.565 0.525 0.490	0.826 0.758 0.699 0.649 0.606 0.568 0.505 0.455 0.379 10.76 Unmn Insertion: 3 0.892 0.818 0.755 0.701 0.654	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45 4 1.115 1.022 0.944 0.876 0.818	1 0.419 0.384 0.354 0.359 0.307 0.288 0.256 0.230 0.192 5.39 9.6	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06 Em Columber of 2 0.675 0.619 0.571 0.531 0.495	0.836 0.766 0.767 0.657 0.613 0.575 0.511 0.460 0.383 10.76 umn Insertions 3 0.901 0.826 0.763 0.708 0.661	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033 0.954 0.885 0.826		
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6 6.5 7 7.5 8	Number 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39 9 Number 1 0.423 0.388 0.358 0.358 0.358 0.333 0.310 0.291	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Columber of 1 2 0.633 0.580 0.593 0.497 0.464 0.435	0.808 0.749 0.683 0.635 0.592 0.555 0.494 0.444 0.370 10.76 umn 0.845 0.775 0.715	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45 4 1.056 0.968 0.894 0.830 0.775 0.726	Nu 1 0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39 9.3 Nu 1 0.437 0.401 0.370 0.344 0.321 0.301	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06 Em Columber of I 2 0.654 0.600 0.554 0.480 0.450	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 umn insertions 3 0.873 0.801 0.739 0.686 0.640 0.600	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001 0.924 0.858 0.801 0.751	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5 1 0.447 0.410 0.378 0.351 0.328 0.307	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Colu Number of 2 0.668 0.613 0.565 0.525 0.490 0.459	0.826 0.758 0.699 0.606 0.568 0.505 0.455 0.379 10.76 umn Insertion: 3 0.892 0.818 0.755 0.701 0.654 0.613	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45 \$\frac{4}{1.115}\$ 1.022 0.944 0.876 0.818 0.767	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6 1 0.452 0.414 0.382 0.355 0.331	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06 Em Colulumber of 2 0.675 0.619 0.571 0.531	0.836 0.766 0.767 0.657 0.613 0.575 0.511 0.460 0.383 10.76 Jumn Insertions 3 0.901 0.826 0.763 0.708	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033 0.954 0.885 0.826 0.775		
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6 6.5 7 7.5 8 9	Number 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39 9 Number 1 0.423 0.388 0.358 0.358 0.333 0.310 0.291 0.259	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Columber of 1 2 0.633 0.580 0.536 0.497 0.464	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444 0.370 10.76 umn nsertions 3 0.845 0.775 0.715 0.664 0.620	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45 4 1.056 0.968 0.894 0.830 0.775	Nu 1 0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39 9.3 Nu 1 0.437 0.401 0.370 0.344 0.321	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06 Em Columber of I 2 0.654 0.654 0.654 0.654 0.654	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 umn nsertions 3 0.873 0.801 0.739 0.686 0.640	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001 0.924 0.858 0.801	1 0.414 0.379 0.350 0.325 0.304 0.285 0.228 0.190 5.39 9.5 1 0.447 0.410 0.378 0.351 0.328 0.307 0.273	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Colu Number of 2 0.668 0.613 0.565 0.525 0.490	0.826 0.758 0.699 0.649 0.606 0.568 0.505 0.455 0.379 10.76 Unmn Insertion: 3 0.892 0.818 0.755 0.701 0.654	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45 4 1.115 1.022 0.944 0.876 0.818	1 0.419 0.384 0.354 0.359 0.307 0.288 0.256 0.230 0.192 5.39 9.6	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06 Em Columber of 2 0.675 0.619 0.571 0.531 0.495	0.836 0.766 0.767 0.657 0.613 0.575 0.511 0.460 0.383 10.76 umn Insertions 3 0.901 0.826 0.763 0.708 0.661	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033 0.954 0.885 0.826		
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6 6.5 7 7.5 8 9 10	Number 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39 9 Number 1 0.423 0.388 0.358 0.358 0.358 0.333 0.310 0.291	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Columber of 1 2 0.633 0.580 0.593 0.497 0.464 0.435	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444 0.370 10.76 umn insertions 3 0.845 0.775 0.715 0.664 0.620 0.581	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45 4 1.056 0.968 0.894 0.830 0.775 0.726	Nu 1 0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39 9.3 Nu 1 0.437 0.401 0.370 0.344 0.321 0.301	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06 Em Columber of I 2 0.654 0.600 0.554 0.480 0.450	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 umn insertions 3 0.873 0.801 0.739 0.686 0.640 0.600	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001 0.924 0.858 0.801 0.751	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5 1 0.447 0.410 0.378 0.351 0.328 0.307	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Colu Number of 2 0.668 0.613 0.565 0.525 0.490 0.459	0.826 0.758 0.699 0.606 0.568 0.505 0.455 0.379 10.76 umn Insertion: 3 0.892 0.818 0.755 0.701 0.654 0.613	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45 \$\frac{4}{1.115}\$ 1.022 0.944 0.876 0.818 0.767	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6 1 0.452 0.414 0.382 0.355 0.331	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06 Em Colulumber of 2 0.675 0.619 0.571 0.531 0.495 0.464	0.836 0.766 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76 Umn Insertions 3 0.901 0.826 0.763 0.708 0.661 0.620	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033 0.954 0.885 0.826 0.775		
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6 6.5 7 7.5 8 9	Number 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39 9 Number 1 0.423 0.388 0.358 0.358 0.333 0.310 0.291 0.259	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Columber of 2 0.633 0.580 0.536 0.497 0.464 0.435 0.387	0.808 0.740 0.683 0.635 0.555 0.494 0.444 0.370 10.76 umn insertions 3 0.845 0.775 0.715 0.664 0.620 0.581 0.516	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45 4 1.056 0.968 0.894 0.830 0.775 0.726 0.646	9.3 Nu 1 0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39 9.3 Nu 1 0.437 0.401 0.370 0.344 0.321 0.301 0.267	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06 Em Columber of I 2 0.654 0.600 0.554 0.480 0.450 0.400	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 Jmn Insertions 3 0.873 0.801 0.739 0.686 0.640 0.600 0.534	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001 0.924 0.858 0.801 0.751 0.667	1 0.414 0.379 0.350 0.325 0.304 0.285 0.228 0.190 5.39 9.5 1 0.447 0.410 0.378 0.351 0.328 0.307 0.273	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Colu Number of 2 0.668 0.613 0.565 0.525 0.490 0.459 0.408	0.826 0.758 0.699 0.606 0.568 0.505 0.455 0.379 10.76 Umn Insertion: 3 0.892 0.818 0.755 0.701 0.654 0.613 0.545	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45 \$\frac{4}{1.115}\$ 1.022 0.944 0.876 0.818 0.767 0.681	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6 1 0.452 0.414 0.382 0.355 0.331 0.310	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06 Em Colulumber of 2 0.675 0.619 0.571 0.531 0.495 0.464 0.413	0.836 0.766 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76 Umn Insertions 3 0.901 0.826 0.763 0.708 0.661 0.620 0.551	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033 0.954 0.885 0.826 0.775 0.689		

TOWNSHIP BULLETIN

and Uniform Compliance Guidelines

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	9.9	10 Em Column					10.5	Em Colu	ımn		11	11 Em Column							
Туре	Number of Insertions			Number of Insertions							Insertions		_	Number of Insertions					
Size	1	2	3	4	1	2	3	4	-	1	2	3	4	1	2	3	4		
5.5 6	0.466 0.427	0.696	0.930 0.852	1.162 1.065	0.470 0.431	0.703 0.645	0.939	1.174 1.076		0.494 0.453	0.739 0.677	0.986 0.904	1.233 1.130	0.517 0.474	0.774 0.709	1.033 0.947	1.291 1.184		
6.5	0.427	0.638 0.589	0.832	0.983	0.431	0.595	0.861 0.795	0.993		0.433	0.625	0.834	1.043	0.474	0.709	0.947	1.093		
7	0.366	0.547	0.730	0.913	0.370	0.553	0.738	0.922		0.388	0.580	0.775	0.968	0.407	0.608	0.812	1.015		
7.5	0.342	0.511	0.682	0.852	0.345	0.516	0.689	0.861		0.362	0.542	0.723	0.904	0.379	0.567	0.758	0.947		
8 9	0.320 0.285	0.479 0.426	0.639 0.568	0.799 0.710	0.323 0.287	0.484 0.430	0.646 0.574	0.807 0.717		0.340 0.302	0.508 0.451	0.678 0.603	0.847 0.753	0.356 0.316	0.532 0.473	0.710 0.631	0.888 0.789		
10	0.256	0.420	0.500	0.639	0.259	0.430	0.514	0.646		0.302	0.406	0.542	0.753	0.285	0.473	0.568	0.769		
12	0.213	0.319	0.426	0.533	0.216	0.322	0.430	0.538		0.226	0.339	0.452	0.565	0.237	0.355	0.473	0.592		
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		
	11.25	Em Col	umn		11.5 Em Column					12	Em Colu	ımn		12.2	12.2 Em Column				
Туре	N	umber of	Insertions		Number of Insertions					Number of Insertions				1	Number of Insertions				
Size	1	2	3	4	1	2	3	4	_	1	2	3	4	1	2	3	4		
5.5	0.529	0.791	1.056	1.321	0.541	0.809	1.080	1.350		0.564	0.844	1.127	1.409	0.574	0.858	1.146	1.432		
6	0.485	0.725	0.968	1.211	0.496	0.742	0.990	1.237		0.517	0.774	1.033	1.291	0.526	0.787	1.050	1.313		
6.5	0.448	0.670	0.894	1.117	0.458	0.684	0.914	1.142		0.478	0.714	0.954	1.192	0.486	0.726	0.969	1.212		
7 7.5	0.416 0.388	0.622 0.580	0.830 0.775	1.038 0.968	0.425 0.397	0.636 0.593	0.849 0.792	1.061 0.990		0.444 0.414	0.663 0.619	0.885 0.826	1.107 1.033	0.451 0.421	0.674 0.629	0.900 0.840	1.125 1.050		
8	0.364	0.544	0.776	0.908	0.372	0.556	0.732	0.928		0.388	0.580	0.775	0.968	0.395	0.590	0.788	0.985		
9	0.323	0.484	0.646	0.807	0.331	0.494	0.660	0.825		0.345	0.516	0.689	0.861	0.351	0.524	0.700	0.875		
10	0.291	0.435	0.581	0.726	0.298	0.445	0.594	0.742		0.310	0.464	0.620	0.775	0.316	0.472	0.630	0.788		
12	0.243	0.363	0.484	0.605	0.248	0.371	0.495	0.619		0.259	0.387	0.516	0.646	0.263	0.393	0.525	0.656		
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		
	12.4	Em Col	umn		12.41 Em Column				_	12.5	Em Colu	ımn		13	13 Em Column				
Type Size	1 1	umber of 2	Insertions 3	4	1	umber of I	nsertions 3	4	-	1 1	lumber of 2	Insertions 3	4	<u>1</u>	lumber of 2	Insertions 3	4		
5.5	0.583	0.872	1.164	1.456	0.584	0.873	1.165	1.457		0.588	0.879	1.174	1.467	0.612	0.914	1.221	1.526		
6	0.535	0.800	1.067	1.334	0.535	0.800	1.068	1.335		0.539	0.806	1.076	1.345	0.561	0.838	1.119	1.399		
6.5 7	0.494 0.458	0.738 0.685	0.985	1.232 1.144	0.494 0.459	0.739 0.686	0.986 0.916	1.233 1.145		0.498 0.462	0.744 0.691	0.993 0.922	1.242	0.517 0.480	0.774 0.718	1.033 0.959	1.291 1.199		
7.5	0.438	0.640	0.915 0.854	1.067	0.439	0.640	0.855	1.068		0.462	0.645	0.922	1.153 1.076	0.448	0.718	0.895	1.119		
8	0.401	0.600	0.801	1.001	0.401	0.600	0.801	1.001		0.404	0.605	0.807	1.009	0.420	0.629	0.839	1.049		
9	0.356	0.533	0.712	0.889	0.357	0.533	0.712	0.890		0.359	0.537	0.717	0.897	0.374	0.559	0.746	0.933		
10 12	0.321	0.480	0.640	0.801	0.321	0.480	0.641	0.801		0.323	0.484	0.646	0.807	0.336	0.503	0.671	0.839		
	0.267	0.400	0.534	0.667	0.268	0.400	0.534	0.668		0.270	0.403	0.538	0.673	0.280	0.419	0.560	0.699		
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		
-		Em Col			14 Em Column				_		Em Colu			15 Em Column					
Type Size	1 1	umber of 2	Insertions 3	4	1 N	umber of I	nsertions 3	4		1 <u>N</u>	lumber of 2	Insertions 3	4	<u>1</u>	lumber of 2	Insertions 3	4		
•									-										
5.5 6	0.635	0.950	1.268	1.585	0.659	0.985	1.315	1.643		0.682	1.020	1.362	1.702	0.706	1.055	1.409	1.761		
6.5	0.582 0.537	0.870 0.804	1.162 1.073	1.453 1.341	0.604 0.557	0.903 0.833	1.205 1.112	1.506 1.391		0.625 0.577	0.935 0.863	1.248 1.152	1.560 1.440	0.647 0.597	0.967 0.893	1.291 1.192	1.614 1.490		
7	0.499	0.746	0.996	1.245	0.517	0.774	1.033	1.291		0.536	0.801	1.070	1.337	0.554	0.829	1.107	1.383		
7.5	0.466	0.696	0.930	1.162	0.483	0.722	0.964	1.205		0.500	0.748	0.999	1.248	0.517	0.774	1.033	1.291		
8 9	0.437	0.653	0.872	1.089	0.453	0.677	0.904	1.130		0.469	0.701	0.936	1.170	0.485	0.725	0.968	1.211		
9 10	0.388 0.349	0.580 0.522	0.775 0.697	0.968 0.872	0.402 0.362	0.602 0.542	0.803 0.723	1.004 0.904		0.417 0.375	0.623 0.561	0.832 0.749	1.040 0.936	0.431 0.388	0.645 0.580	0.861 0.775	1.076 0.968		
12	0.291	0.435	0.581	0.726	0.302	0.451	0.603	0.753		0.313	0.467	0.624	0.780	0.323	0.484	0.646	0.807		
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		
	16.5 Em Column			17 Em Column				_	18	Em Colu	ımn		20 Em Column						
Type Size	1	umber of	Insertions 3	4	<u>N</u> 1	umber of I	nsertions 3	4		1 1	lumber of 2	Insertions 3	4	<u>1</u> 1	lumber of 2	Insertions 3	4		
5.5	0.776	1.161	1.549	1.937	0.800	1.196	1.596	1.995	-	0.847	1.266	1.690	2.113	0.941	1.407	1.878	2.348		
6	0.711	1.064	1.420	1.775	0.733	1.096	1.463	1.829		0.776	1.161	1.549	1.937	0.862	1.290	1.722	2.152		
6.5	0.657	0.982	1.311	1.639	0.677	1.012	1.351	1.688		0.716	1.071	1.430	1.788	0.796	1.190	1.589	1.986		
7	0.610	0.912	1.217	1.522	0.628	0.940	1.254	1.568		0.665	0.995	1.328	1.660	0.739	1.105	1.476	1.845		
7.5 8	0.569	0.851	1.136	1.420	0.586	0.877	1.171	1.463		0.621	0.929	1.240	1.549	0.690	1.032	1.377	1.722		
9	0.534 0.474	0.798 0.709	1.065 0.947	1.332 1.184	0.550 0.489	0.822 0.731	1.098 0.976	1.372 1.219		0.582 0.517	0.870 0.774	1.162 1.033	1.453 1.291	0.647 0.575	0.967 0.860	1.291 1.148	1.614 1.435		
10	0.427	0.638	0.852	1.065	0.440	0.658	0.878	1.098		0.466	0.696	0.930	1.162	0.517	0.774	1.033	1.291		
12	0.356	0.532	0.710	0.888	0.367	0.548	0.732	0.915		0.388	0.580	0.775	0.968	0.431	0.645	0.861	1.076		
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		